

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

NICOLE C. JONES-CURRY,	)	
	)	
Plaintiff,	)	No. 020980B
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF DISMISSAL</b>

A case management conference was convened on September 26, 2002. Nicole C. Jones-Curry participated on her own behalf. Laurie Fery represented Defendant.

This appeal concerns the 2001 tax year. There is no dispute as to the underlying tax of \$282. The issue is a request for waiver of a penalty and interest imposed pursuant to ORS 305.220<sup>1</sup> and 314.400. Plaintiff seeks a refund of \$17.59, allocated \$14.10 to a 5% penalty and \$3.49 in interest.

Waivers of penalties and interest pursuant to ORS 305.145 are within the discretion of Defendant. The Complaint does not allege facts which bring the claims within the specialized jurisdiction of this court. See ORS 305.410. Now, therefore,

IT IS THE DECISION OF THE COURT that the appeal is dismissed.

Dated this \_\_\_\_ day of November, 2002.

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JEFF MATTSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON  
NOVEMBER 29, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 29,  
2002.**

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<sup>1</sup> All references to the Oregon Revised Statutes (ORS) are to 2001.